

**EVIDENCE OF TRANSFER OF CLAIM**

Exhibit B

TO: United States Bankruptcy Court  
Southern District of New York  
Attn: Clerk

AND TO: KMART CORPORATION ("Debtor")  
Case No. 18-23549

Claim #: 663

**PERFECT FIT INDUSTRIES, LLC**, its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

**CHEROKEE DEBT ACQUISITION, LLC**  
1325 Avenue of Americas, 28<sup>th</sup> Floor  
New York, NY 10019  
Attn: Vladimir Jelisavcic

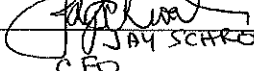
its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights: (a) of reclamation and all priority claims, and any cure payments made on account of Seller in the bankruptcy case; (b) to any proof(s) of claim filed; (c) in and to any secured claim, collateral or any liens held by Seller; (d) to vote on any question relating to the Claim in the bankruptcy case; and (e) to any amounts listed on the Debtor's schedules, in the principal amount of \$93,871.98 ("Claim") against the Debtor in the United States Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

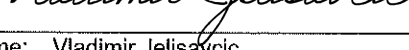
Buyer does not assume and shall not be responsible for any obligations or liabilities of Seller related to or in connection with the Claim or the Case. You are hereby directed to make all future payments and distributions free and clear of all setoffs and deductions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated November 19, 2018.

**PERFECT FIT INDUSTRIES, LLC**

By:   
Name: JAY SCHAEFFER  
Title: CFO  
Date: November 19, 2018

**CHEROKEE DEBT ACQUISITION, LLC**

By:   
Name: Vladimir Jelisavcic  
Title: Manager  
Date: November 29, 2018